

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
VALERIE L. MAKAREWICZ
4 Assistant United States Attorney
SBN 229637
5 Room 7211, Federal Building
300 North Los Angeles Street
6 Los Angeles, California 90012
Telephone: (213) 894-2729
7 Facsimile: (213) 894-0115
Email: valerie.makarewicz@usdoj.gov
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9 Attorneys for United States of America

10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 SOUTHERN DIVISION
13

14 UNITED STATES OF AMERICA,) Case No. SA CV08-1114 DOC(RNBx)
15)
16 Petitioner,) ORDER TO SHOW CAUSE
17)
18 vs.)
19)
20 PETER F. BOWIE,)
21)
22 Respondent.)
23)
24)
25)
26)
27)
28)

20 Upon the Petition and supporting Memorandum of Points and
21 Authorities, and the supporting Declaration to the Petition, the
22 Court finds that Petitioner has established its *prima facie* case
23 for judicial enforcement of the subject Internal Revenue Service
24 ("IRS" and "Service") summonses. See United States v. Powell,
25 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also
26 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir.
27 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir.
28 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.

1 1995) (the Government's *prima facie* case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California in **Courtroom No. 9D**,

8 Ronald Reagan Federal Building and United States Courthouse
9 411 West Fourth Street,
10 Santa Ana, California 92701

11 **on December 1, 2008, at 8:30 a.m.**

12 and show cause why the testimony and production of books, papers,
13 records and other data demanded in the subject Internal Revenue
14 Service summonses should not be compelled.

15 **IT IS FURTHER ORDERED** that copies of this Order, the Petition, Memorandum
16 of Points and Authorities, and accompanying Declaration be served
17 promptly upon Respondent by any employee of the Internal Revenue
18 Service or by the United States Attorney's Office, by personal
19 delivery or by certified mail.

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21 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
22 Respondent of the herein described documents, Respondent shall
23 file and serve a written response, supported by appropriate sworn
24 statements, as well as any desired motions. If, prior to the
25 return date of this Order, Respondent files a response with the
26 Court stating that Respondent does not desire to oppose the
27 relief sought in the Petition, nor wish to make an appearance,
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1 then the appearance of Respondent at any hearing pursuant to this
2 Order to Show Cause is excused, and Respondent shall be deemed to
3 have complied with the requirements of this Order.

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17 **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings
2 will be considered on the return date of this Order. Only those
3 issues raised by motion or brought into controversy by the
4 responsive pleadings and supported by sworn statements filed
5 within ten (10) days after service of the herein described
6 documents will be considered by the Court. All allegations in
7 the Petition not contested by such responsive pleadings or by
8 sworn statements will be deemed admitted.

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10 DATED: This 29th day of October, 2008

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David O. Carter

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United States District Judge

13 Presented By:

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THOMAS P. O'BRIEN
United States Attorney

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SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

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VALERIE L. MAKAREWICZ
Assistant United States Attorney
Attorneys for United States of America
Petitioner

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